

B26 (Official Form 26) (12/08)

**United States Bankruptcy Court****Middle District of Florida****Jacksonville Division**In re RMS Titanic, Inc. , et al  
DebtorCase No. 3:16-bk-02230-PMG  
Chapter 11 (Jointly Administered)**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND  
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A  
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of December 31, 2016 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

<b>Name of Entity</b>	<b>Interest of the Estate</b>	<b>Canadian Corporation</b>
1032403 B.C. Ltd.	100%	YES
Dinoking Tech Inc.	100% (indirectly)	YES
Dinoking International, Inc.	100% (indirectly)	YES

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

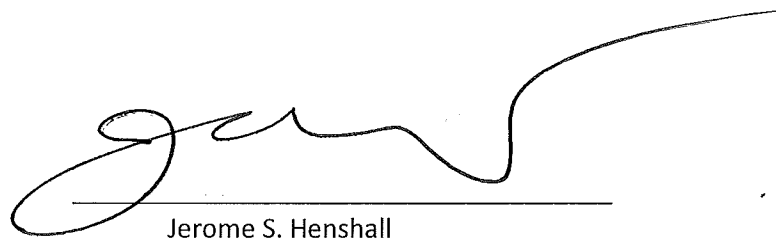
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN  
POSSESSION.**

**B26 (Official Form 26) (12/08) – Cont. 2**

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc., et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: 1/23/2017

A handwritten signature in black ink, appearing to read 'J. Henshall', written over a horizontal line.

Jerome S. Henshall  
Chief Financial Officer

**Exhibit A**  
**Valuation Estimate for Entities**

<b>Name of Entity</b>	<b>Interest of the Estate</b>	<b>Net Book Value CDN\$</b>
1032403 B.C. Ltd.	100%	2,139,832
Dinoking Tech Inc.	100% (indirectly)	1,970,965
Dinoking International, Inc.	100% (indirectly)	(637)

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at December 31, 2016. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis.

The intercompany accounts with the Debtor have been reconciled each month.

## **Exhibit B**

### **Unaudited Financial Statements CDN \$**

#### 1032403 B.C. Ltd. – December 31, 2016

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

#### Dinoking Tech Inc. – December 31, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of December 2016

Unaudited Profit & Loss – YTD (January 2016 to December 31, 2016)

#### Dinotech International, Inc. – December 31, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of December 2016

Unaudited Profit & Loss – YTD (January 1, 2016 to December 2016)

#### **NOTICE TO READERS**

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated or combined basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be appropriate for their purpose.

10:40 AM  
10/19/16  
Accrual Basis

**1032403 B.C. Ltd.**  
**Balance Sheet**  
**As of December 31, 2015**  
**UNAUDITED**

As Of  
June 30 2016  
July 31 2016  
August 31 2016  
September 30 2016  
October 31, 2016  
November 30, 2016  
December 31, 2016

	Dec 31, 15
<b>ASSETS</b>	
Current Assets	
Other Current Assets	
14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	2,139,830.37
Total Other Current Assets	2,139,831.68
Total Current Assets	2,139,831.68
<b>TOTAL ASSETS</b>	<b>2,139,831.68</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
30000 · Share capital	
30100 · Common shares	1.31
30200 · Exchangeable Shares	2,139,830.37
Total 30000 · Share capital	2,139,831.68
Total Equity	2,139,831.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,139,831.68</b>

**HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015**

NOTICE TO READER  
This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

11:43 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.****Balance Sheet****As of December 31, 2016****Dec 31, 16****ASSETS****Current Assets****Chequing/Savings**

10000 · Cash in hand and at bank

10100 · CAD Cash

10105 · TD Bank CAD \*\*\*9901

10116 · TD Bank CAD - ATM \*\*\*9928

10125 · TD Bank CAD ATM \*\*\*9516

10160 · Euro Cash

10180 · Petty Cash Can \$

44,286.62

992.81

970.33

11.85

143.02

**Total 10100 · CAD Cash**

46,404.63

10200 · Cash USD

10211 · TD Bank USD \*\*\*5720

10211.1 · Fx on 10211.1

10211 · TD Bank USD \*\*\*5720 - Other

13,483.41

39,344.66

**Total 10211 · TD Bank USD \*\*\*5720**

52,828.07

10212 · Bmo Harris Bank DK USD

10212.1 · FX on 10212 BMO Harris DK USD

10212 · Bmo Harris Bank DK USD - Other

8,192.56

23,905.92

**Total 10212 · Bmo Harris Bank DK USD**

32,098.48

10215 · Petty Cash USD \$

10.47

**Total 10200 · Cash USD**

84,937.02

**Total 10000 · Cash in hand and at bank**

131,341.65

**Total Chequing/Savings**

131,341.65

**Accounts Receivable**

11000 · Accounts Receivable

11001 · Accounts Receivable - USD

233,362.40

705,862.33

**Total Accounts Receivable**

939,224.73

**Other Current Assets**

11001.2 · Accounts receivable USD FX

11005 · Allowance for doubtful accounts

13000 · Deposit

13264 · Deposit-Plan Direct Resources

13299 · Deposit - General

241,899.02

-170,781.95

7,337.92

10,248.34

**Total 13000 · Deposit**

17,586.26

13500 · Expense advances

13671 · Employee advance - Fiona He

13900 · Vendor &amp; Fixed Asset Advance

13908 · Vendor Advance-Michael Bernard

13910 · Advance to Misc Vendors

42.00

574.29

9,734.58

**Total 13900 · Vendor & Fixed Asset Advance**

10,308.87

**Total 13500 · Expense advances**

10,350.87

14100 · I/C Dinosaurs Unearthed US\$

14101 · I/C Dinosaurs Unearthed exchang

14100 · I/C Dinosaurs Unearthed US\$ - Other

204,475.63

596,660.73

**Total 14100 · I/C Dinosaurs Unearthed US\$**

801,136.36

14200 · Due fromDinoking Tech Asia Inc.

5,000.00

14201 · Due from Dinoking Tech Asia USD

14201.1 · Due from DK Tech Asia USD FX

14201 · Due from Dinoking Tech Asia USD - Other

445.51

1,300.00

**Total 14201 · Due from Dinoking Tech Asia USD**

1,745.51

14300 · I/C Dinoking International Inc.

4,900.00

11:43 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.****Balance Sheet****As of December 31, 2016**

	Dec 31, 16
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	685.40
14301 · I/C Dinoking International USD - Other	2,000.00
Total 14301 · I/C Dinoking International USD	2,685.40
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	35,983.50
14601 · Interco Receivable- Premier USD - Other	105,000.00
Total 14601 · Interco Receivable- Premier USD	140,983.50
15000 · Deferred costs	
15210 · PNE	
15212 · Professional Fee	600.00
Total 15210 · PNE	600.00
15250 · Zoo de Granby	
15251 · Site Visit - Air fare	1,727.89
15252 · Site Visit - Hotel	317.34
15253 · Site Visit - Car Rental	645.69
15254 · Site Visit - Per diem	37.31
15255 · Storage and transportation	59,158.50
15256 · Installation - Air fare	1,167.03
15257 · Installation - Supplies	33.39
Total 15250 · Zoo de Granby	63,087.15
15260 · OSC	
15261 · Site Visit - Car Rental	195.45
15262 · Site Visit - Per Diem	144.40
15263 · Site Visit - Air Fare	96.89
15264 · Site Visit - Hotel	230.00
15265 · Professional fee	1,425.00
Total 15260 · OSC	2,091.74
15270 · CMSD	
15271 · Site Visit - Air Fare	637.27
15272 · Site Visit - Car Rental	180.03
15273 · Site Visit - Per diem	27.74
15274 · Site Visit - Hotel	260.50
Total 15270 · CMSD	1,105.54
Total 15000 · Deferred costs	66,884.43
15500 · Prepaid expense	
15599 · Prepaid expense - general	1,036.00
15900 · Prepaid Insurance	1,469.96
Total 15500 · Prepaid expense	2,505.96
Total Other Current Assets	1,124,895.36
Total Current Assets	2,195,461.74
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
Total 18002 · Office equipment and tools	37,308.30
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
Total 18003 · Computer and software	64,602.90
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
Total 18004 · Furniture and fixtures	69,563.30

This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

11:43 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.****Balance Sheet****As of December 31, 2016**

	<b>Dec 31, 16</b>
<b>18005 · Warehouse equipment and tools</b>	
18010 · Cases	55,947.61
18070 · Containers	159,846.27
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	11,089.29
<b>Total 18005 · Warehouse equipment and tools</b>	<b>280,187.12</b>
<b>18007 · Exhibitry</b>	
<b>18100 · Displays</b>	
18110 · Display- Content (Graphics)	111,055.72
18111 · Display-Design	5,629.01
18112 · Display-Fog Machine	1,875.93
18113 · Display-Gates	1,047.04
18114 · Display-Illustrations	184,889.06
18115 · Information Display Boxes	21,966.28
18116 · Display-Lighting	78,463.50
18117 · Display-Lite Box	152.43
18118 · Display-Photography	25,996.14
18119 · Display-Plaques	5,730.70
18120 · Display-Posters	7,855.04
18121 · Display-Rocks & Gems	78,943.38
18122 · Display-Sound Equipment	13,483.45
18123 · Display-Translations	2,710.00
18124 · Display-Wall Scenes	19,456.42
18125 · Display- Walls	46,634.86
18126 · Exhibits- Trees & Ferns	54,074.77
18127 · Display - Other accessories	242,999.89
<b>Total 18100 · Displays</b>	<b>902,963.62</b>
18310 · Game	5,895.00
18320 · Lights	47,114.39
18350 · Cart	388.79
18460 · Speakers	161,824.44
18470 · Control Box	600.00
18485 · Electronic displays	10,657.01
<b>Total 18007 · Exhibitry</b>	<b>1,129,443.25</b>
<b>18008 · Animatronics equipment</b>	
<b>18200 · Exhibits - Dinosaurs</b>	
18210 · Exhibits- Animatronix	4,481,387.98
18211 · Exhibits-Animatronix- Feathered	142,628.67
18212 · Exhibits-Interactive projects	337,917.56
18213 · Exhibits- Fossils	356,173.05
18214 · Exhibits- Fossils - Feathered	63,394.01
18218 · Exhibits- Skeletons	292,609.30
18220 · Exhibit - Animatronix - Static	156,300.00
18221 · Exhibit-Refurbishment &upgrades	749.13
<b>Total 18200 · Exhibits - Dinosaurs</b>	<b>5,831,159.70</b>
<b>18230 · Exhibits - Bugs</b>	
18231 · Bugs - Animatronic	187,721.62
18232 · Bugs - Animatronic (Static)	35,800.00
18233 · Bugs-Sound File	2,885.00
18234 · Bugs-Accessories	46,772.04
<b>Total 18230 · Exhibits - Bugs</b>	<b>273,178.66</b>
<b>18250 · Exhibits - Sea Creatures</b>	
18251 · Sea Creatures - Animatronic	300,852.28
18252 · Sea Creatures - Sound File	5,300.00
<b>Total 18250 · Exhibits - Sea Creatures</b>	<b>306,152.28</b>
<b>Total 18008 · Animatronics equipment</b>	<b>6,410,490.64</b>



This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

11:43 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.****Balance Sheet****As of December 31, 2016**

	Dec 31, 16
18009 · Tradeshow	
18440 · Trade Show	
18441 · Trade show - Model	31,627.43
18443 · Booth	45,623.14
18444 · Lights	680.86
18445 · Misc.	7,094.59
18446 · TVs	1,273.28
Total 18440 · Trade Show	86,299.30
Total 18009 · Tradeshow	86,299.30
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	14,300.00
Total 18000 · Fixed Asset	8,092,194.81
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	402,499.22
19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-34,675.55
19003 · Accum Amort-Computer and softwa	-52,067.03
19004 · Accum Amort-Furniture & fixture	-29,978.80
19005 · Accum Amort-Warehouse equipment	-208,376.56
19007 · Accum Amort-Exhibtry	-746,982.14
19008 · Accum Amort-Animatronics equip	-4,449,442.35
19010 · Accum Amort-Tradeshow & Website	-70,939.78
19030 · Accum Amort.-Leasehold improvem	-13,377.04
19530 · Accum Amort - Building (Gardens	-12,973.61
Total 19000 · Accumulated Amortization	-5,618,812.86
19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	32,346.89
Total Fixed Assets	2,908,228.06
Other Assets	
17000 · Investments	
17110 · Investment -Dinosaurs Unearthed	1.00
17300 · Investment -DK International	100.00
Total 17000 · Investments	101.00
18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	2,305,387.65
19050 · Capital lease receivable	432,318.20
Total Other Assets	-330,299.76
<b>TOTAL ASSETS</b>	<b>4,773,390.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	255,421.28
20010 · Accounts Payable - USD	51,984.84
Total Accounts Payable	307,406.12
Other Current Liabilities	
20010.1 · Accounts payable USD FX	17,815.20
21000 · Accrued liabilities	1,734,980.63
22000 · Deferred Revenue	
22020 · Canada's Wonderland	135,553.08
22035 · Deferred Revenue-Sea World	38,220.00

11:43 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.****Balance Sheet****As of December 31, 2016**

	<b>Dec 31, 16</b>
<b>22100 · Deferred revenue - USD</b>	
22100.1 · Deferred revenue USD FX	31,414.17
22100 · Deferred revenue - USD - Other	91,666.68
<b>Total 22100 · Deferred revenue - USD</b>	123,080.85
<b>22000 · Deferred Revenue - Other</b>	285,000.00
<b>Total 22000 · Deferred Revenue</b>	581,853.93
<b>22500 · Capital lease- unearned revenue</b>	206,345.34
<b>23100 · Income tax payable</b>	131,669.87
<b>23150 · Deferred income tax asset/ liab</b>	-677,000.00
<b>24040 · Vacation Payable</b>	142,105.14
<b>25000 · GST/HST</b>	
25500 · GST/HST Sales	10,814.82
25520 · GST/HST on Purchases (ITC)	2,531.94
<b>Total 25000 · GST/HST</b>	13,346.76
<b>Total Other Current Liabilities</b>	2,151,116.87
<b>Total Current Liabilities</b>	2,458,522.99
<b>Long Term Liabilities</b>	
29001 · Facility #10 loan #9249901-06	26,115.54
29015 · Facility #15 loan #9249901-07	278,031.25
29020 · Facility #16 loan #9249901-08	39,755.04
<b>Total Long Term Liabilities</b>	343,901.83
<b>Total Liabilities</b>	2,802,424.82
<b>Equity</b>	
<b>30000 · Capital Stock</b>	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	4.75
<b>Total 30100 · Common Stock</b>	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
<b>Total 30200 · Preferred Stock</b>	336.00
<b>Total 30000 · Capital Stock</b>	374.00
<b>32000 · Retained Earnings</b>	718,769.30
<b>Net Income</b>	1,251,821.92
<b>Total Equity</b>	1,970,965.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,773,390.04</b>

**NOTICE TO READER**

This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

11:24 AM  
01/23/17  
Accrual Basis

**DINOKING TECH INC.****Profit & Loss****December 2016**

## NOTICE TO READER

This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

	Dec 16
<b>Ordinary Income/Expense</b>	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	107,693.22
40012 · Administration fee- PRXI	4,665.14
40015 · Fixed fee revenue	50,000.00
40030 · Rental revenue - DU	41,781.77
40050 · Management Revenue - DU	169,651.19
40080 · Royalty Revenue - DU	32,302.56
Total 40000 · Income	406,093.88
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	5,548.91
40016 · Fixed fee revenue USD - Other	16,666.66
Total 40016 · Fixed fee revenue USD	22,215.57
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	18,269.67
40100.2 · Capital lease - maintenance	5,648.04
40100 · Lease accounting adjustments - Other	-12,356.00
Total 40100 · Lease accounting adjustments	11,561.71
Total Income	439,871.16
Cost of Goods Sold	
51000 · Exhibit cost	
51070 · Maintenance	
51075 · Maintenance-Car rental & travel	72.73
51079 · Maintenance-Gengu Crew	
51079.5 · Gengu Crew-Per Diem	147.62
Total 51079 · Maintenance-Gengu Crew	147.62
Total 51070 · Maintenance	220.35
51135 · Winterization	
51139 · Winterization-Car rental etc	348.54
Total 51135 · Winterization	348.54
51150 · Transportation	-4,501.40
Total 51000 · Exhibit cost	-3,932.51
Total COGS	-3,932.51
Gross Profit	443,803.67
Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	47,016.28
60120 · Bank Charges	521.07
60130 · Communications	3,244.42
60135 · License,Membership&subscription	2,091.98
60136 · Employee training	255.15
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	727.53
60155 · Ground transportation	-1,419.98
60160 · Payroll processing	232.80
60165 · Insurance	
60167 · Property	1,840.98
60169 · Other	450.45
Total 60165 · Insurance	2,291.43
60170 · Rent	
60171 · Office	14,391.67
Total 60170 · Rent	14,391.67

11:24 AM  
01/23/17  
Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**December 2016**

**NOTICE TO READER**  
This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

	<b>Dec 16</b>
60175 · Cleaning service	640.00
60177 · Office Supplies and misc	1,926.60
60178 · Parking	21.91
60179 · Postage and Courier	198.20
<b>Total 60100 · Administration</b>	<b>72,230.22</b>
<b>60200 · Salaries &amp; Benefits</b>	
60210 · Corp. Management	39,368.89
60215 · Finance and admin	37,708.34
60225 · Sales & Marketing	11,743.59
60230 · Production	22,882.69
60231 · Service	19,833.34
60232 · Asia Project	3,016.66
60235 · Project Management	3,685.89
60240 · Design & Interactive	8,282.06
60255 · CPP expense	2,132.49
60260 · EI expense	975.86
60265 · Group Benefits	3,115.01
60270 · MSP	0.00
60275 · Vacation expense	32,922.41
60280 · WCB premium	1,074.44
60281 · Group Benefit-PDR	1,439.16
60284 · Fitness	661.04
60299 · Payroll billed to PRXI	-46,651.46
<b>Total 60200 · Salaries &amp; Benefits</b>	<b>142,190.41</b>
<b>60300 · Professional fees</b>	
60310 · Consulting	
60311 · Accounting & Tax	4,725.00
60312 · IT Consulting	2,310.96
<b>Total 60310 · Consulting</b>	<b>7,035.96</b>
60320 · Legal fees	
60322 · Legal Other	114,108.62
<b>Total 60320 · Legal fees</b>	<b>114,108.62</b>
<b>Total 60300 · Professional fees</b>	<b>121,144.58</b>
<b>60400 · Trade Shows</b>	<b>113.20</b>
<b>60500 · Travel &amp; Entertainment</b>	
60530 · Meals	202.12
60540 · Travel	
60547 · Travel - Mileage	110.46
<b>Total 60540 · Travel</b>	<b>110.46</b>
60560 · Employee Event	
60561 · Employee event - Meals	941.56
60566 · Employee Event - Other	327.73
<b>Total 60560 · Employee Event</b>	<b>1,269.29</b>
<b>Total 60500 · Travel &amp; Entertainment</b>	<b>1,581.87</b>
<b>60600 · Warehouse &amp; Service</b>	
60610 · Casual Labour	5,865.00
60660 · Storage	5,740.48
60680 · Warehouse Ex- Other	15.00
60681 · Repair and refurbishment	1,262.91
<b>Total 60600 · Warehouse &amp; Service</b>	<b>12,883.39</b>
<b>60700 · Corporate sales &amp; marketing</b>	
60702 · Sales - Car rental & Taxi	192.78
60704 · Sales - Meals & entertainment	66.77
60705 · Sales-Travel-Misc	279.78
60790 · Website	267.54
<b>Total 60700 · Corporate sales &amp; marketing</b>	<b>806.87</b>

11:24 AM  
01/23/17  
Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**December 2016**

NOTICE TO READER  
This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

	Dec 16
60800 · Interest	
60860 · Interest -TD Loan	488.71
60870 · Interest- Apartment Mortgage-1	1,074.61
60880 · Interest-Apartment Mortgage-2	165.39
Total 60800 · Interest	1,728.71
60900 · Taxation expense	
60920 · Withholding tax	4,178.18
Total 60900 · Taxation expense	4,178.18
Total 60000 · Corporate	356,857.43
60125 · Bad debts expense	170,781.95
61000 · The Gardens Apartment	
61011 · The Gardens - Repair & Maint.	1,696.94
61013 · The Gardens - Hydro	36.00
Total 61000 · The Gardens Apartment	1,732.94
Total Expense	529,372.32
Net Ordinary Income	-85,568.65
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-26,234.43
77020 · Foreign Exch. gain/loss	-24,079.01
Total Other Income	-50,313.44
Other Expense	
77000 · Foreign exchange Gain or Loss	-52,217.80
Total Other Expense	-52,217.80
Net Other Income	1,904.36
Net Income	-83,664.29

NOTICE TO READER

This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

11:24 AM  
01/23/17  
Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

NOTICE TO READER  
This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

	Jan - Dec 16
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 · Income	
40010 · Administration fee revenue - DU	830,411.04
40011 · Administration Fee- DJM	181,887.61
40012 · Administration fee- PRXI	58,072.99
40015 · Fixed fee revenue	1,837,585.69
40025 · Merchandise sale	442.03
40026 · Straight Sales	0.00
40030 · Rental revenue - DU	396,807.36
40050 · Management Revenue - DU	1,006,957.59
40080 · Royalty Revenue - DU	265,575.23
<b>Total 40000 · Income</b>	<b>4,577,739.54</b>
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	26,868.91
40016 · Fixed fee revenue USD - Other	83,333.32
<b>Total 40016 · Fixed fee revenue USD</b>	<b>110,202.23</b>
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	219,236.04
40100.2 · Capital lease - maintenance	67,776.42
40100 · Lease accounting adjustments - Other	-282,630.50
<b>Total 40100 · Lease accounting adjustments</b>	<b>4,381.96</b>
<b>Total Income</b>	<b>4,692,323.73</b>
<b>Cost of Goods Sold</b>	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	2,644.10
51037 · Site visit - Per diem	8.14
51038 · Site visit - hotel	241.75
51039 · Site visit -Car rental & travel	448.17
51041 · Site visit - Misc	156.51
<b>Total 51035 · Site visit exp.</b>	<b>3,498.67</b>
51050 · Installation	
51051 · Installation - Air fare	8,597.65
51052 · Installation - Per diem	2,227.81
51053 · Installation - Contract Labour	15,983.00
51054 · Installation - Hotel	403.41
51055 · Installation - Car rental etc	2,804.72
51056 · Installation - Meals	994.62
51058 · Onsite setup supplies	5,593.23
51059 · Installation - Other	1,091.51
51061 · Installation- Gengu Crew	
51061.1 · Gengu Crew-Air Fare	493.57
51061.2 · Gengu Crew-Accommodation	304.00
51061.3 · Gengu Crew-Car Rental	113.19
51061.4 · Gengu Crew- meals	191.42
51061.5 · Gengu Crew -Per Diem	384.11
51061.7 · Gengu Crew-Miscellaneous	10.75
<b>Total 51061 · Installation- Gengu Crew</b>	<b>1,497.04</b>
<b>Total 51050 · Installation</b>	<b>39,192.99</b>
51060 · Professional fee	1,713.63
51070 · Maintenance	
51071 · Maintenance - Air fare	11,035.12
51072 · Maintenance - Per diem	2,243.42
51073 · Maintenance - Contract Labour	2,652.00
51074 · Maintenance - Hotel	3,927.20
51075 · Maintenance-Car rental & travel	4,426.77
51076 · Maintenance - Meals	102.84
51077 · Maintenance - On site supplies	3,320.60
51078 · Maintenance - Other	446.65

11:24 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

CONSOLIDATED

This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors. Readers are cautioned this statement may not be appropriate for their purposes.

	Jan - Dec 16
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	6,901.94
51079.2 · Gengu Crew-Accommodation	983.78
51079.4 · Gengu Crew-Meals	137.15
51079.5 · Gengu Crew-Per Diem	3,756.62
51079 · Maintenance-Gengu Crew - Other	49.62
<b>Total 51079 · Maintenance-Gengu Crew</b>	<b>11,829.11</b>
<b>Total 51070 · Maintenance</b>	<b>39,983.71</b>
51135 · Winterization	
51131 · Winterization-Gengu Crew	
51131.1 · Gengu Crew -Air Fare	829.89
<b>Total 51131 · Winterization-Gengu Crew</b>	<b>829.89</b>
51133 · Winterization - Supplies	1,516.88
51136 · Winterization - Air fare	1,651.57
51137 · Winterization - Per diem	831.31
51139 · Winterization-Car rental etc	1,495.22
<b>Total 51135 · Winterization</b>	<b>6,324.87</b>
51140 · Strike	
51141 · Strike - Air Fare	6,407.31
51142 · Strike - Per Diem	2,653.89
51143 · Strike - Contract Labour	7,343.00
51144 · Strike - Hotel & accomodation	754.33
51145 · Strike - Car rental and travel	3,471.00
51146 · Strike - Meals	511.70
51147 · Strike - Equipment rental	17.80
51148 · Strike - Onsite supplies	2,125.65
<b>Total 51140 · Strike</b>	<b>23,284.68</b>
51150 · Transportation	10,040.12
51170 · Resets	
51171 · Resets-contract labour	2,028.00
51172 · Reset - Air fare	3,390.73
51173 · Reset - Per diem	1,750.97
51174 · Reset - Accomondation	903.00
51175 · Reset - Car rental	1,545.02
51176 · Reset - Supplies	1,811.76
51176.1 · Reset - Misc	193.83
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,347.08
51177.4 · Gengu Crew-Meals	66.03
<b>Total 51177 · Reset-Gengu Crew</b>	<b>1,413.11</b>
<b>Total 51170 · Resets</b>	<b>13,036.42</b>
<b>Total 51000 · Exhibit cost</b>	<b>137,075.09</b>
<b>Total COGS</b>	<b>137,075.09</b>
<b>Gross Profit</b>	<b>4,555,248.64</b>

NOTICE TO READER  
This financial statement has been compiled for internal use only.  
This statement has not been reviewed or audited by external accountants or auditors.  
Readers are cautioned this statement may not be appropriate for their purposes.

11:24 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

	Jan - Dec 16
<b>Expense</b>	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	564,224.39
60120 · Bank Charges	9,497.10
60121 · Financing Charge	761.54
60130 · Communications	40,297.85
60135 · License, Membership & subscription	9,972.96
60136 · Employee training	4,419.15
60140 · Credit Card fee & interest	638.12
60150 · Equipment lease	13,058.10
60155 · Ground transportation	3,774.83
60160 · Payroll processing	1,906.99
60161 · Job Advertisement	795.00
60165 · Insurance	
60167 · Property	35,841.76
60169 · Other	7,649.37
Total 60165 · Insurance	43,491.13
60170 · Rent	
60171 · Office	169,894.01
Total 60170 · Rent	169,894.01
60174 · Repair & Maint. - Office	3,347.23
60175 · Cleaning service	7,721.88
60177 · Office Supplies and misc	18,763.53
60178 · Parking	309.55
60179 · Postage and Courier	1,206.78
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	2,648.00
60187 · Gengu Crew- Accomodation	259.13
60188 · Gengu Crew-Car Rental/Transport	924.47
60189 · Gengu Crew- Meals	120.94
60190 · Gengu Crew - Allowances	5,177.12
60191 · Gengu Crew - Per diem	13,760.87
60192 · Gengu - Miscellaneous	1,655.31
Total 60185 · Technical support - Gengu Crew	24,545.84
Total 60100 · Administration	918,625.98
60200 · Salaries & Benefits	
60210 · Corp. Management	463,004.33
60215 · Finance and admin	404,359.34
60225 · Sales & Marketing	188,544.63
60230 · Production	248,811.79
60231 · Service	249,866.10
60232 · Asia Project	34,028.85
60235 · Project Management	99,258.19
60240 · Design & Interactive	263,547.72
60255 · CPP expense	59,386.42
60260 · EI expense	32,020.37
60265 · Group Benefits	50,645.00
60270 · MSP	27,884.00
60275 · Vacation expense	141,286.91
60280 · WCB premium	13,941.24
60281 · Group Benefit-PDR	18,693.03
60284 · Fitness	2,699.25
60285 · Car Allowance	1,400.00
60299 · Payroll billed to PRXI	-580,730.04
Total 60200 · Salaries & Benefits	1,718,647.13



This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

11:24 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

	Jan - Dec 16
<b>60300 · Professional fees</b>	
<b>60310 · Consulting</b>	
60311 · Accounting & Tax	17,105.00
60312 · IT Consulting	25,346.79
60395 · Consulting -Other	10,638.78
<b>Total 60310 · Consulting</b>	53,090.57
<b>60320 · Legal fees</b>	
60321 · Castle Street	13,797.43
60322 · Legal Other	203,735.42
<b>Total 60320 · Legal fees</b>	217,532.85
60340 · Recruitment Service	19,200.00
60300 · Professional fees - Other	1,110.00
<b>Total 60300 · Professional fees</b>	290,933.42
<b>60400 · Trade Shows</b>	
60401 · AAM	42,141.70
60402 · ASTC	311.00
60403 · AZA	2,463.99
60404 · CASC	1,596.50
60400 · Trade Shows - Other	4,053.71
<b>Total 60400 · Trade Shows</b>	50,566.90
<b>60450 · Design and Interactive design</b>	
60451 · Design - Air Fare	447.24
60452 · Design - Car rental	78.33
60453 · Design - Hotel	148.72
60454 · Design - Meals	51.56
60455 · Design-Consulting	24,004.48
60456 · Printing and other	
60458 · Printing - Graphics	388.00
60456 · Printing and other - Other	4,192.77
<b>Total 60456 · Printing and other</b>	4,580.77
60457 · Design - Misc	21,233.76
<b>Total 60450 · Design and Interactive design</b>	50,544.86
<b>60500 · Travel &amp; Entertainment</b>	
60510 · Entertainment	482.57
60520 · Gifts	130.46
60530 · Meals	9,700.86
60540 · Travel	
60541 · Airfare	17,333.30
60542 · Auto	5,171.29
60543 · Hotel&Accommodation	27,548.25
60544 · Travel Misc	2,087.15
60546 · Travel - Meal & Per Diem	7,565.66
60547 · Travel - Mileage	1,378.32
60540 · Travel - Other	3,168.64
<b>Total 60540 · Travel</b>	64,252.61
<b>60560 · Employee Event</b>	
60561 · Employee event - Meals	2,533.45
60566 · Employee Event - Other	802.96
<b>Total 60560 · Employee Event</b>	3,336.41
<b>Total 60500 · Travel &amp; Entertainment</b>	77,902.91

11:24 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

	Jan - Dec 16
60570 · DJM projects	
60571 · DJM Employee Travel	10,381.38
60572 · DJM Consultant travels	2,400.39
60574 · DJM Projects- Meals	301.43
60577 · DJM Projects - Consulting	8,502.16
60578 · DJM Projects - Design	44,968.19
60582 · DJM - Supplies	1,878.40
60583 · DJM - Hardware	1,826.93
60586 · DJM - Warehouse labour	11,405.90
60588 · DJM - payroll & benefits	36,574.29
<b>Total 60570 · DJM projects</b>	<b>118,239.07</b>
60600 · Warehouse & Service	
60610 · Casual Labour	56,762.60
60640 · Maintenance	1,086.12
60660 · Storage	55,058.25
60670 · Transportation	5,036.73
60680 · Warehouse Ex- Other	5,985.43
60681 · Repair and refurbishment	12,655.64
60682 · Safety Equipment	361.66
<b>Total 60600 · Warehouse &amp; Service</b>	<b>136,946.43</b>
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	2,099.49
60702 · Sales - Car rental & Taxi	465.42
60703 · Sales - Hotels	479.63
60704 · Sales - Meals & entertainment	405.82
60705 · Sales-Travel-Misc	377.07
60710 · Advertisements	3,606.38
60720 · Consulting	9,292.50
60730 · Membership & subscriptions	0.00
60750 · Print materials	239.25
60790 · Website	8,056.09
<b>Total 60700 · Corporate sales &amp; marketing</b>	<b>25,021.65</b>
60800 · Interest	
60860 · Interest -TD Loan	16,246.35
60870 · Interest- Apartment Mortgage-1	10,001.46
60880 · Interest-Apartment Mortgage-2	2,744.59
<b>Total 60800 · Interest</b>	<b>28,992.40</b>
60900 · Taxation expense	
60910 · Corporate taxation expense	-88,459.00
60920 · Withholding tax	39,680.65
<b>Total 60900 · Taxation expense</b>	<b>-48,778.35</b>
<b>Total 60000 · Corporate</b>	<b>3,367,642.40</b>
60125 · Bad debts expense	172,599.39
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	8,170.46
61012 · The Gardens - Supplies	241.18
61013 · The Gardens - Hydro	180.29
<b>Total 61000 · The Gardens Apartment</b>	<b>10,348.82</b>
69700 · Write-off of tangible assets	7,721.87
<b>Total Expense</b>	<b>3,558,312.48</b>
<b>Net Ordinary Income</b>	<b>996,936.16</b>

11:24 AM

01/23/17

Accrual Basis

**DINOKING TECH INC.**  
**Profit & Loss**  
**January through December 2016**

	Jan - Dec 16
<b>Other Income/Expense</b>	
<b>Other Income</b>	
77010 · Foreign Exchange I/C Dinosaurs	-603,475.01
77020 · Foreign Exch. gain/loss	70,589.27
77030 · Gain/Loss on disposal of assets	1,200.00
77050 · Gain on vendor settlements	247,657.59
<b>Total Other Income</b>	-284,028.15
<b>Other Expense</b>	
77000 · Foreign exchange Gain or Loss	-538,913.91
<b>Total Other Expense</b>	-538,913.91
<b>Net Other Income</b>	254,885.76
<b>Net Income</b>	<b>1,251,821.92</b>

**NOTICE TO READER**

This financial statement has been compiled for internal use only.

This statement has not been reviewed or audited by external accountants or auditors.

Readers are cautioned this statement may not be appropriate for their purposes.

2:47 PM

01/20/17

Accrual Basis

**Dinoking International Inc.****Balance Sheet****UNAUDITED****As of December 31, 2016**

	<u>Dec 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	636.90
<b>Total 10000 · Cash in hand and at Bank</b>	<u>7,331.54</u>
<b>Total Chequing/Savings</b>	7,331.54
<b>Other Current Assets</b>	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-685.40
<b>Total Other Current Assets</b>	<u>-7,585.40</u>
<b>Total Current Assets</b>	<u>-253.86</u>
<b>TOTAL ASSETS</b>	<u><b>-253.86</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts payable	383.16
<b>Total Accounts Payable</b>	<u>383.16</u>
<b>Total Current Liabilities</b>	<u>383.16</u>
<b>Total Liabilities</b>	383.16
<b>Equity</b>	
30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	-377.32
<b>Total Equity</b>	<u>-637.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>-253.86</b></u>

2:48 PM

01/20/17

Accrual Basis

**Dinoking International Inc.****UNAUDITED****Profit & Loss****January through December 2016**

	<u>Jan - Dec 16</u>
Income	0.00
Expense	
60300 · Professional fees	
60320 · Legal fees	<u>383.16</u>
Total 60300 · Professional fees	383.16
77020 · Foreign currency exchange adj	<u>-5.84</u>
Total Expense	<u>377.32</u>
Net Income	<u><u>-377.32</u></u>

## **Exhibit C**

### **DESCRIPTION OF BUSINESS OPERATIONS**

#### **1032403 B.C. Ltd. ("ExchangeCo")**

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities.

#### **Dinoking Tech Inc. ("DK")**

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

#### **Dinoking International, Inc.**

This company is inactive. Its only source of income is foreign exchange fluctuations on small cash deposits.